

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WEST LIBERTY</div> <div>CITY OF <u>WEST LIBERTY</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207000600000</div> <div>City Clerk</div> <div>409 N Calhoun</div> <div>West Liberty, IA 52766</div>			
		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	1,270,143		1,270,143	1,239,855	
Less: Uncollected property taxes-levy year	0		0	0	
Net current property taxes	1,270,143		1,270,143	1,239,855	
Delinquent property taxes	0		0	0	
TIF revenues	123,895		123,895	123,219	
Other city taxes	423,341	0	423,341	387,359	
Licenses and permits	22,242	0	22,242	16,350	
Use of money and property	4,784	14,539	19,323	19,745	
Intergovernmental	678,892	0	678,892	644,251	
Charges for fees and service	240,791	7,669,365	7,910,156	8,564,850	
Special assessments	0	0	0	0	
Miscellaneous	520,621	94,604	615,225	477,800	
Other financing sources	1,515,607	5,625	1,521,232	1,533,477	
Total revenues and other sources	4,800,316	7,784,133	12,584,449	13,006,906	
Expenditures and Other Financing Uses					
Public safety	1,169,698	0	1,169,698	1,215,033	
Public works	362,636	0	362,636	425,288	
Health and social services	0	0	0	0	
Culture and recreation	747,127	0	747,127	773,464	
Community and economic development	0	0	0	0	
General government	124,547	0	124,547	137,266	
Debt service	488,328	0	488,328	486,704	
Capital projects	0	0	0	0	
Total governmental activities expenditures	2,892,336	0	2,892,336	3,037,755	
Business type activities	0	8,115,808	8,115,808	8,848,483	
Total ALL expenditures	2,892,336	8,115,808	11,008,144	11,886,238	
Other financing uses, including transfers out	1,407,324	113,908	1,521,232	1,533,477	
Total ALL expenditures/And other financing uses	4,299,660	8,229,716	12,529,376	13,419,715	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	500,656	-445,583	55,073	-412,809	
Beginning fund balance July 1, 2014	1,013,571	3,038,632	4,052,203	4,052,202	
Ending fund balance June 30, 2015	1,514,227	2,593,049	4,107,276	3,639,393	
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents		
General obligation debt	\$ 2,450,000	Other long-term debt	\$ 0		
Revenue debt	\$ 6,265,000	Short-term debt	\$ 0		
TIF Revenue debt	\$ 0				
		General obligation debt limit	\$ 6,974,607		
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted		
Printed name of city clerk	Telephone →	Area Code	Number	Extension	
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF WEST LIBERTY					<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	730,636	355,444		184,063			1,270,143			1,270,143	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	730,636	355,444		184,063	0		1,270,143		T01	1,270,143	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	730,636	355,444		184,063	0	0	1,270,143			1,270,143	6			
7	TIF revenues			123,895				123,895		T01	123,895	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0		T19	0	12			
13	Mobile home tax							0		T19	0	13			
14	Hotel/motel tax							0							
14	Other local option taxes		423,341					423,341		T09	423,341	14			
15	TOTAL OTHER CITY TAXES	0	423,341	0	0	0	0	423,341	0		423,341	15			
16	Section B - LICENSES AND PERMITS	22,242						22,242		T29	22,242	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	4,709		83	-8			4,784	14,539	U20	19,323	18			
19	Rents and royalties							0		U40	0	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	4,709	0	83	-8	0	0	4,784	14,539		19,323	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	235,514						235,514		B89	235,514	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	235,514	0	0	0	0	0	235,514	0		235,514	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST LIBERTY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		388,479					388,479		C46	388,479	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	388,479	0	0	0	0	388,479	0		388,479	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	17,816						17,816		D89	17,816	64				
65	Township contributions	37,083						37,083		D89	37,083	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	54,899	0	0	0	0	0	54,899	0		54,899	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	290,413	388,479	0	0	0	0	678,892	0		678,892	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	671,378	A91	671,378	73				
74	Sewer							0	2,345,298	A8Ø	2,345,298	74				
75	Electric							0	4,201,925	A92	4,201,925	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	450,764	A81	450,764	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST LIBERTY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV	17,504						17,504		T15	17,504	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	10,577						10,577		A89	10,577	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	167,239						167,239		A89	167,239	93				
94	Sidewalk street repair charges	259						259		A44	259	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	3,600						3,600		A03	3,600	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	41,612						41,612		A61	41,612	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	240,791	0	0	0	0	0	240,791	7,669,365		7,910,156	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	390,130						390,130	5,437	U99	395,567	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	32,517						32,517		U30	32,517	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	4,125						4,125	54,539		58,664	114				
115	Insurance Dividends and Reserves	89,153						89,153	34,628		123,781	115				
116	Building Permits and Zoning Fees	3,210						3,210			3,210	116				
117	Insurance Payments	1,158	328					1,486			1,486	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	520,293	328	0	0	0	0	520,621	94,604		615,225	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WEST LIBERTY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,809,084	1,167,592	123,978	184,055	0	0	3,284,709	7,778,508		11,063,217	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	1,084,779			181,509	126,100		1,392,388	5,625		1,398,013	127
128	Internal TIF loans and transfers in				123,219			123,219			123,219	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,084,779	0	0	304,728	126,100	0	1,515,607	5,625		1,521,232	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,893,863	1,167,592	123,978	488,783	126,100	0	4,800,316	7,784,133		12,584,449	132
133												133
134	Beginning fund balance July 1, 2014	984,597	496,581	8,929	133,810	-610,346	0	1,013,571	3,038,632		4,052,203	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,878,460	1,664,173	132,907	622,593	-484,246	0	5,813,887	10,822,765		16,636,652	136
137												137
138												138
139												139
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF WEST LIBERTY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
1	Section A — PUBLIC SAFETY											1			
2	Police department/Crime prevention — Current operation	634,946						634,946		E62	634,946	2			
3	Purchase of land and equipment							0		G62	0	3			
4	Construction							0		F62	0	4			
5	Jail — Current operation							0		E04	0	5			
6	Purchase of land and equipment							0		G04	0	6			
7	Construction							0		F04	0	7			
8	Emergency management — Current operation							0		E89	0	8			
9	Purchase of land and equipment							0		G89	0	9			
10	Flood control — Current operation							0		E59	0	10			
11	Purchase of land and equipment							0		G59	0	11			
12	Construction							0		F59	0	12			
13	Fire department — Current operation	49,565						49,565		E24	49,565	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation	149,487						149,487		E32	149,487	16			
17	Purchase of land and equipment	299,643						299,643		G32	299,643	17			
18	Building inspections — Current operation	33,945						33,945		E66	33,945	18			
19	Purchase of land and equipment							0		G66	0	19			
20	Construction							0		F66	0	20			
21	Miscellaneous protective services — Current operation							0		E66	0	21			
22	Purchase of land and equipment							0		G66	0	22			
23	Construction							0		F66	0	23			
24	Animal control — Current operation	2,112						2,112		E32	2,112	24			
25	Purchase of land and equipment							0		G32	0	25			
26	Construction							0		F32	0	26			
27	Other public safety — Current operation							0		E89	0	27			
28	Purchase of land and equipment							0		G89	0	28			
29								0			0	29			
30								0			0	30			
31								0			0	31			
32								0			0	32			
33								0			0	33			
34								0			0	34			
35								0			0	35			
36								0			0	36			
37								0			0	37			
38								0			0	38			
39								0			0	39			
40	TOTAL PUBLIC SAFETY	1,169,698	0	0	0	0	0	1,169,698			1,169,698	40			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST LIBERTY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	140,694	149,078					289,772		E44	289,772	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation							0		E44	0	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		30,603					30,603		E44	30,603	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation		42,261					42,261		E81	42,261	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	140,694	221,942	0	0	0	0	362,636			362,636	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WEST LIBERTY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST LIBERTY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	317,144						317,144		E52	317,144	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	107,213						107,213		E61	107,213	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	105,144						105,144		E61	105,144	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	43,092						43,092		E03	43,092	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	174,534						174,534		E61	174,534	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	747,127	0	0	0	0	0	747,127			747,127	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WEST LIBERTY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	124,547						124,547		E23	124,547	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	124,547	0	0	0	0	0	124,547			124,547	176
177	Section G — DEBT SERVICE				488,328			488,328			488,328	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	488,328	0	0	488,328			488,328	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,182,066	221,942	0	488,328	0	0	2,892,336			2,892,336	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WEST LIBERTY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								364,327	E91	364,327	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,625,917	E80	1,625,917	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								4,244,027	E92	4,244,027	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								210,009	E81	210,009	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WEST LIBERTY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,017,799		1,017,799	242
243	Enterprise Capital Projects								653,729		653,729	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								8,115,808		8,115,808	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,182,066	221,942	0	488,328	0	0	2,892,336	8,115,808		11,008,144	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	438,437	776,829			68,839		1,284,105	113,908		1,398,013	255
256	Internal TIF loans/repayments and transfers out			123,219				123,219			123,219	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	438,437	776,829	123,219	0	68,839	0	1,407,324	113,908		1,521,232	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,620,503	998,771	123,219	488,328	68,839	0	4,299,660	8,229,716		12,529,376	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	67,981						67,981			67,981	263
264	Restricted		665,402	9,688	134,265			809,355			809,355	264
265	Committed							0			0	265
266	Assigned	743,342						743,342			743,342	266
267	Unassigned	446,634				-553,085		-106,451			-106,451	267
268	Total Governmental	1,257,957	665,402	9,688	134,265	-553,085	0	1,514,227			1,514,227	268
269	Proprietary								2,593,049		2,593,049	269
270	Total ending fund balance June 30, 2015	1,257,957	665,402	9,688	134,265	-553,085	0	1,514,227	2,593,049		4,107,276	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,878,460	1,664,173	132,907	622,593	-484,246	0	5,813,887	10,822,765		16,636,652	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WEST LIBERTY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

1,566,726

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,220,000	29U \$ 39U \$ 50,000	49U \$ 49U \$ 1,170,000	49U \$ 49U \$ 1,170,000	49U \$ 49U \$ 1,170,000	49U \$ 49U \$ 1,170,000	191 \$ 41,213	
2. Sewer utility	19U 3,340,000	29U 3,600,000 39U 3,340,000	49U 49U 3,600,000	49U 49U 3,600,000	49U 49U 3,600,000	49U 49U 3,600,000	189	
3. Electric utility	19U 1,645,000	29U 39U 40,000	49U 49U 1,245,000	49U 49U 1,245,000	49U 49U 1,245,000	49U 49U 1,245,000	192 34,770	
4. Gas utility	19U	29U 39U	49U 49U	49U 49U	49U 49U	49U 49U	193	
5. Transit-bus	19U	29U 39U	49U 49U	49U 49U	49U 49U	49U 49U	194	
6. Industrial Revenue	19T	24T 34T	44T 44T	44T 44T	44T 44T	44T 44T	189	
7. Mortgage revenue	19T	24T 34T	44T 44T	44T 44T	44T 44T	44T 44T	189	
8. TIF revenue	19U	29U 39U	49U 49U	49U 49U	49U 49U	49U 49U	189	
9. Solid Waste	19U 250,000	29U 39U	49U 49U 250,000	49U 49U 250,000	49U 49U 250,000	49U 49U 250,000	189 5,625	
10. Obligation	19U 2,835,000	29U 39U 385,000	49U 49U 2,450,000	49U 49U 2,450,000	49U 49U 2,450,000	49U 49U 2,450,000	189 101,703	
11.	19U	29U 39U	49U 49U	49U 49U	49U 49U	49U 49U	189	
12.	19U	29U 39U	49U 49U	49U 49U	49U 49U	49U 49U	189	
13.	19U	29U 39U	49U 49U	49U 49U	49U 49U	49U 49U	189	
14.	19U	29U 39U	49U 49U	49U 49U	49U 49U	49U 49U	189	
Total long-term debt	9,290,000	3,600,000 3,815,000	2,450,000 0 6,265,000 0	2,450,000 0 6,265,000 0	2,450,000 0 6,265,000 0	2,450,000 0 6,265,000 0	183,311	

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

139,492,142

x .05 = \$

6,974,607

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01 \$ 4,107,276

W31 \$

W61 4,107,276

REMARKS

V98

Continued on next page

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